

House File 117 - Introduced

HOUSE FILE 117

BY DOLECHECK

A BILL FOR

1 An Act relating to the property tax levy imposed by a county
2 for flood and erosion control projects and including
3 applicability provisions.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 161E.9, Code 2017, is amended to read as
2 follows:

3 **161E.9 Tax levy.**

4 The county board of supervisors may annually levy a tax not
5 to exceed six and three-fourths cents per thousand dollars
6 of assessed value of all ~~agricultural lands~~ taxable property
7 in the county, to be used for flood and erosion control,
8 including acquisition of land or interests in land, and repair,
9 alteration, maintenance, and operation of works of improvement
10 on lands under the control or jurisdiction of the county as
11 provided in [this chapter](#).

12 Sec. 2. APPLICABILITY. This Act applies to property taxes
13 due and payable in fiscal years beginning on or after July 1,
14 2018.

15 EXPLANATION

16 The inclusion of this explanation does not constitute agreement with
17 the explanation's substance by the members of the general assembly.

18 Current Code section 161E.9 authorizes the county board of
19 supervisors to levy a property tax not to exceed 6 3/4 cents
20 per \$1,000 of assessed value of all agricultural lands in the
21 county. Tax revenue from the levy must be used for flood and
22 erosion control, including acquisition of land or interests in
23 land, and repair, alteration, maintenance, and operation of
24 works of improvement on lands under the control or jurisdiction
25 of the county as part of a project in cooperation with the
26 federal government or a department or agency of the federal
27 government.

28 This bill strikes language limiting the levy to agricultural
29 lands and provides that the property tax is imposed on all
30 taxable property in the county.

31 The bill applies to property taxes due and payable in fiscal
32 years beginning on or after July 1, 2018.